

## DECEMBER 2010

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| December                       | Before January 1 Library Director and Board may decide to reduce operating fund appropriations for the year by resolution. Copies of resolution is sent to Department of Local Government Finance and State Board of Accounts. Original copy remains in the library's minute book.  |
| December Library Board Meeting | <ul style="list-style-type: none"> <li>• Board approves year end appropriation transfers, LIRF Transfer, Rainy Day Fund Transfer, and encumbrances.</li> <li>• Listing of all encumbered items are part of the minutes of the last business meeting of the year. A copy is mailed to Department of Local Government Finance by the last day of January of the succeeding year.</li> </ul> |
| Mid December                   | Will receive Annual Report forms from the Indiana State Library and Library Annual (Financial) Report (LAR1) from the State Board of Accounts.  |
| December 20                    | Monthly (early filers) make payment of state and county income tax withheld during November on 20th of month following end of liability period to the Department of State Revenue, Indianapolis.  |
| December 23-24                 | <b>Christmas and Floating Holiday</b><br>Indiana State Library and offices closed (all state offices closed)  |
| December 31                    | State offices closed to observe New Year holiday.   |
| December 31                    | County Auditor makes distribution of funds (property tax, excise tax, FIT, CVET revenues) to library [IC 6-1.1-27-3]  |
| By December 31                 | Renew ALA membership.   |
| December 31                    | Visit the website at: <a href="http://www.in.gov/dor/4455.htm">www.in.gov/dor/4455.htm</a> for assistance and comply with Indiana law to electronically file county and state income tax with the state.  |
| December 31                    | On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.   |

## JANUARY 2011

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| January   | Bookkeeper carries balances forward from previous year for unpaid balances due on contracts or purchase orders. This opens ledger for New Year and prevents negative balances within appropriations.   |
| January 1   | Public Library Standards as detailed in IAC 590 ( <a href="http://www.in.gov/legislative/iac/T05900/A00060.PDF?">http://www.in.gov/legislative/iac/T05900/A00060.PDF?</a> ) take effect. Public Libraries are required to comply with the standard no later than February 1, 2012 when their Annual Report for 2011 is submitted.  |
| January 1   | <b>New Year's Day</b><br>Indiana State Library and Offices closed (all state offices closed)   |
| After the first Monday & on or before the last day of January | The local officers designated as members of the board of finance shall meet for the following reasons: <ul style="list-style-type: none"> <li>• To elect a president and secretary. [IC 5-13-7-6]</li> <li>• To receive and review the investment officer's report on investments, which is required under IC 5-13-7-7 and to review the overall investment policy of the library. [IC 5-13-7-7]</li> <li>• To designate the newspapers or qualified publications in which the library shall publish notice. [IC 5-3-1-4]</li> </ul> |
| After January 1 before May 15                                 | Before a library board may collect property taxes for a Library Capital Projects Fund in a particular year, the library board must: in the immediately proceeding year (IC 36-12-12-3) <ul style="list-style-type: none"> <li>• Hold a public hearing on a proposed plan (publish the proposed plan and a notice of the hearing in accordance with IC 5-3-1-2(b)).</li> <li>• Pass a resolution to adopt a plan.</li> <li>• Submit the plan for approval by the fiscal body.</li> </ul>  |
| January 7-11  | 2011 American Library Association (ALA) Midwinter Meeting, San Diego Convention Center.  |
| January 11, noon EST  | Form 471 application filing window opens for filing requests for eRate services. The window will be open for 73 days.  |
| January 17  | <b>Martin Luther King, Jr. Day</b> Indiana State Library and offices closed (all state offices closed)   |
| January 20  | Monthly (early filers) make payment of state and county income tax withheld during December on 20th of month following end of liability period to the Department of State Revenue, Indianapolis.   |
| January 21, 10:00 a.m.  | Indiana State Library Advisory Committee Meeting (ISLAC) 11:00 AM at Indiana State Library   |

## JANUARY 2011

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| On or before January 31 | Make reports and payments to Public Employees' Retirement Fund (PERF), Room 800 Harrison Building, 143 West Market, Indianapolis, IN 46204, for the fourth quarter of the preceding year for Public Employees' Retirement contributions, if the library participates in the retirement plan. Consult Employer Handbook on PERF site at <a href="http://www.in.gov/perf/3435.htm">http://www.in.gov/perf/3435.htm</a> |
| Due by January 31       | File Report of Names and Compensation of Officers and Employees (Form 100R). Electronic version of form 100R found at <a href="http://www.in.gov/sboa/2416.htm">http://www.in.gov/sboa/2416.htm</a> (use library address for all officers and employees) with the State Board of Accounts, 302 West Washington Street, Fourth Floor, Room E418, Indianapolis, IN 46204-2765. [IC 5-11-13-1]                          |
| Due by January 31       | Prepare <b>Form 941 – Employer's Quarterly Federal Tax Return</b> fourth quarter of the preceding year to IRS. If the liability is greater than \$2500, you must enroll in EFTPS. For more information visit <a href="http://www.eftps.gov">http://www.eftps.gov</a>   |
| Due by January 31       | Last day to report and make payment of state and county income tax withheld during December to the Department of State Revenue, Indianapolis. Regular monthly filers and quarterly filers make payment 30 days following end of liability period. Liability period for the quarterly filers is Oct/Nov/Dec.  |
| January 31              | On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.  |

# FEBRUARY 2011

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| Due by February 1 | File Annual Report forms with Library Development Office, Indiana State Library, 315 W. Ohio Street, Indianapolis, IN 46202. [IC 4-23-7.1-22]  |
| February 11       | LSTA Technology and Indiana Memory Digitization grant applications due by 4:00 PM ET   |
| February 8        | ILF Legislative Day, Indiana State Library   |
| February 20       | Monthly (early filers) make payment of state and county income tax withheld during January on 20th of month following end of liability period to the Department of State Revenue, Indianapolis.  |
| February 28       | Last day to report and make payment of state and county income tax withheld during December to the Department of State Revenue, Indianapolis. Regular monthly filers make payment 30 days following end of liability period.   |
| February 28       | On or before the last day of the month the library shall reconcile, as of the last day of the prior month, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement.  |
| February 28       | PL 141-2009 SECTION 4. IC 5-3-1-3.5 Budgets of \$300,000 or more<br>Not later than sixty (60) days after the expiration of each calendar year, a political subdivision shall publish an annual report of the receipts and expenditures of the political subdivision during the preceding calendar year.  |
| Due on March 1    | Indiana Code 5-1-18-9 requires all local taxing units to submit to the Department of Local Government Finance before March 1 of each calendar year, a list of all bonds, leases, and other debt currently outstanding as of December 31 of the previous year. Forms needed for report are found on DLGF website at <a href="http://www.in.gov/dlgef/4699.htm">http://www.in.gov/dlgef/4699.htm</a> under heading <b>Outstanding Indebtedness</b> . Please use the required DLGF Excel form. Read the instructions. If you have no debt you are required to complete contact information on form and return to DLGF in Excel format. Questions are directed to Courtney Schaafsma at <a href="mailto:cschaafsma@dlgf.in.gov">cschaafsma@dlgf.in.gov</a> or 317.232.3759 |